

Pro Se 15 (Rev. 12/16) Complaint for Violation of Civil Rights (Non-Prisoner)

UNITED STATES DISTRICT COURT

for the

Southern District of Texas

Houston Division

WILLIAM R HARRISON, Sui Juris
<sic> <misnomer>
Aggrieved Petitioner, et al.

Plaintiff(s)

(Write the full name of each plaintiff who is filing this complaint. If the names of all the plaintiffs cannot fit in the space above, please write "see attached" in the space and attach an additional page with the full list of names.)

-v-

Commissioner of Internal Revenue
Daniel Werfel
Miguel Pineda

Defendant(s)

(Write the full name of each defendant who is being sued. If the names of all the defendants cannot fit in the space above, please write "see attached" in the space and attach an additional page with the full list of names. Do not include addresses here.)

Case No.

4:25-cv-1072

(to be filled in by the Clerk's Office)

Jury Trial: *(check one)* ☐ Yes ☒ No

United States Courts
Southern District of Texas
FILED

MAR 07 2025

Nathan Ochsner, Clerk of Court

COMPLAINT FOR VIOLATION OF CIVIL RIGHTS (Non-Prisoner Complaint)

NOTICE

Federal Rules of Civil Procedure 5.2 addresses the privacy and security concerns resulting from public access to electronic court files. Under this rule, papers filed with the court should *not* contain: an individual's full social security number or full birth date; the full name of a person known to be a minor; or a complete financial account number. A filing may include *only*: the last four digits of a social security number; the year of an individual's birth; a minor's initials; and the last four digits of a financial account number.

Except as noted in this form, plaintiff need not send exhibits, affidavits, grievance or witness statements, or any other materials to the Clerk's Office with this complaint.

In order for your complaint to be filed, it must be accompanied by the filing fee or an application to proceed in forma pauperis.

Pro Se 15 (Rev. 12/16) Complaint for Violation of Civil Rights (Non-Prisoner)

I. The Parties to This Complaint**A. The Plaintiff(s)**

Provide the information below for each plaintiff named in the complaint. Attach additional pages if needed.

Name	William R. Harrison		
Address	c/o 1539 South Mason Road #4		
	Katy	Texas	77450
	<i>City</i>	<i>State</i>	<i>Zip Code</i>
County	Harris County		
Telephone Number	281-751-8223		
E-Mail Address	wharrison88@yahoo.com		

B. The Defendant(s)

Provide the information below for each defendant named in the complaint, whether the defendant is an individual, a government agency, an organization, or a corporation. For an individual defendant, include the person's job or title (if known) and check whether you are bringing this complaint against them in their individual capacity or official capacity, or both. Attach additional pages if needed.

Defendant No. 1

Name	Daniel Werfel		
Job or Title <i>(if known)</i>	Commissioner of Internal Revenue		
Address	1111 Constitution Ave. , N.W.		
	Washington	D.C.	20224
	<i>City</i>	<i>State</i>	<i>Zip Code</i>
County			
Telephone Number	202-622-5000		
E-Mail Address <i>(if known)</i>			
<input type="checkbox"/> Individual capacity <input checked="" type="checkbox"/> Official capacity			

Defendant No. 2

Name	Miguel Pineda		
Job or Title <i>(if known)</i>	Revenue Officer		
Address	8701 South Gessner Road		
	Housont	Texas	777074
	<i>City</i>	<i>State</i>	<i>Zip Code</i>
County			
Telephone Number	281-721-7130		
E-Mail Address <i>(if known)</i>			
<input checked="" type="checkbox"/> Individual capacity <input type="checkbox"/> Official capacity			

Pro Se 15 (Rev. 12/16) Complaint for Violation of Civil Rights (Non-Prisoner)

Defendant No. 3

Name _____

Job or Title *(if known)* _____

Address _____

City _____

State _____

Zip Code _____

County _____

Telephone Number _____

E-Mail Address *(if known)* _____☐

Individual capacity

☒

Official capacity

Defendant No. 4

Name _____

Job or Title *(if known)* _____

Address _____

City _____

State _____

Zip Code _____

County _____

Telephone Number _____

E-Mail Address *(if known)* _____☐

Individual capacity

☐

Official capacity

II. Basis for Jurisdiction

Under 42 U.S.C. § 1983, you may sue state or local officials for the “deprivation of any rights, privileges, or immunities secured by the Constitution and [federal laws].” Under *Bivens v. Six Unknown Named Agents of Federal Bureau of Narcotics*, 403 U.S. 388 (1971), you may sue federal officials for the violation of certain constitutional rights.

A. Are you bringing suit against *(check all that apply)*:

☒Federal officials (a *Bivens* claim)☐

State or local officials (a § 1983 claim)

B. Section 1983 allows claims alleging the “deprivation of any rights, privileges, or immunities secured by the Constitution and [federal laws].” 42 U.S.C. § 1983. If you are suing under section 1983, what federal constitutional or statutory right(s) do you claim is/are being violated by state or local officials? See The right of redress as found in the Constitution of The United States of America (attached page 1)

C. Plaintiffs suing under *Bivens* may only recover for the violation of certain constitutional rights. If you are suing under *Bivens*, what constitutional right(s) do you claim is/are being violated by federal officials?

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The Constitution of the United States of America - The Bill of Rights, Amendment 1, petition the Government for a redress of grievances. Amendment 5, nor be deprived of life, liberty, or property, without due process of law. Amendment 14, No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the

- D. Section 1983 allows defendants to be found liable only when they have acted “under color of any statute, ordinance, regulation, custom, or usage, of any State or Territory or the District of Columbia.” 42 U.S.C. § 1983. If you are suing under section 1983, explain how each defendant acted under color of state or local law. If you are suing under *Bivens*, explain how each defendant acted under color of federal law. Attach additional pages if needed.

Color of Law Violations (see attached pages 2 & 3).

III. Statement of Claim

State as briefly as possible the facts of your case. Describe how each defendant was personally involved in the alleged wrongful action, along with the dates and locations of all relevant events. You may wish to include further details such as the names of other persons involved in the events giving rise to your claims. Do not cite any cases or statutes. If more than one claim is asserted, number each claim and write a short and plain statement of each claim in a separate paragraph. Attach additional pages if needed.

- A. Where did the events giving rise to your claim(s) occur?
Houston, Texas
-

- B. What date and approximate time did the events giving rise to your claim(s) occur?
Spring of 2010, Summer 2014, Spring 2015
-

- C. What are the facts underlying your claim(s)? *(For example: What happened to you? Who did what? Was anyone else involved? Who else saw what happened?)*
See attached claims against rogue IRS agents (page 4).
-

IV. Injuries

If you sustained injuries related to the events alleged above, describe your injuries and state what medical treatment, if any, you required and did or did not receive.

Financial hardships placed upon me and my family resulted in the loss of jobs, loss of ability to earn and impacted both the physical and mental wellbeing all parties impacted by the actions of these rogue agents.

V. Relief

State briefly what you want the court to do for you. Make no legal arguments. Do not cite any cases or statutes. If requesting money damages, include the amounts of any actual damages and/or punitive damages claimed for the acts alleged. Explain the basis for these claims.

Return of all monies stolen and end of harassment and full cease and desist.

The primary relief that I, William R. Harrison, et al, am seeking from this court is to protect the essential rights to redress of grievances, due process of law and equal protection of the laws to stop further injury, wrong, harm and damage to mine and my families constitutional rights and to mine and my families reputation, dignity and property.

I am asking for a re-examination and or a hearing to fix or correct the errors.

There are no damages or punitive damages, at this point, other than the return of my stolen property.

VI. Certification and Closing

Under Federal Rule of Civil Procedure 11, by signing below, I certify to the best of my knowledge, information, and belief that this complaint: (1) is not being presented for an improper purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation; (2) is supported by existing law or by a nonfrivolous argument for extending, modifying, or reversing existing law; (3) the factual contentions have evidentiary support or, if specifically so identified, will likely have evidentiary support after a reasonable opportunity for further investigation or discovery; and (4) the complaint otherwise complies with the requirements of Rule 11.

A. For Parties Without an Attorney

I agree to provide the Clerk's Office with any changes to my address where case-related papers may be served. I understand that my failure to keep a current address on file with the Clerk's Office may result in the dismissal of my case.

Date of signing: 03/05/2025

Signature of Plaintiff

Printed Name of Plaintiff


William R. Harrison

B. For Attorneys

Date of signing: _____

Signature of Attorney

Printed Name of Attorney

Bar Number

Name of Law Firm

Address

City

State

Zip Code

Telephone Number

E-mail Address

Continuation from William R. Harrison, et al, on form:

Pro Se 15 (Rev. 12/16) Complaint for Violation of Civil Rights (Non-Prisoner)
Basis for Jurisdiction
Section II subsection B.

Section 1983 allows claims...

The right of redress as found in the Constitution of The United States of America, The Bill of Rights, Amendment 1, petition the Government for a redress of grievances. Amendment 5, nor be deprived of life, liberty, or property, without due process of law Amendment 14, nor shall any State deprive any person of life, liberty, or property, without due process of law nor deny to any person within its jurisdiction the equal protection of the laws.

Continuation from William R. Harrison, et al, on form:

Pro Se 15 (Rev. 12/16) Complaint for Violation of Civil Rights (Non-Prisoner)
Basis for Jurisdiction
Section II subsection D.

Color of Law Violations

TITLE 42 - THE PUBLIC HEALTH AND WELFARE
CHAPTER 21 - CIVIL RIGHTS
SUBCHAPTER I - GENERALLY

§ 1983. Civil action for deprivation of rights

Every person who, under color of any statute, ordinance, regulation, custom, or usage, of any State or Territory or the District of Columbia, subjects, or causes to be subjected, any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress, except that in any action brought against a judicial officer for an act or omission taken in such officer's judicial capacity, injunctive relief shall not be granted unless a declaratory decree was violated or declaratory relief was unavailable. For the purposes of this section, any Act of Congress applicable exclusively to the District of Columbia shall be considered to be a statute of the District of Columbia. (RS. § 1979: Pub. L. 96-170, § 1, Dec. 29, 1979, 93 Stat. 1284; Pub. L. 104-317, title III, § 309(c), Oct. 19, 1996, 110 Stat. 3853.)

Codification

R.S. § 1979 derived from act Apr. 20, 1871, ch. 22, § 1, 17 Stat. 13.
Section was formerly classified to section 43 of Title 8, Aliens and Nationality.

Amendments

1996-Pub. L. 104-317 inserted before period at end of first sentence “, except that in any action brought against a judicial officer for an act or omission taken in such officer's judicial capacity, injunctive relief shall not be granted unless a declaratory decree was violated or declaratory relief was unavailable”.

1979-Pub. L. 96-170 inserted “or the District of Columbia” after “Territory”, and provisions relating to Acts of Congress applicable solely to the District of Columbia.

Effective Date of 1979 Amendment

Amendment by Pub. L. 96-170 applicable with respect to any deprivation of rights, privileges, or immunities secured by the Constitution and laws occurring after Dec. 29, 1979, see section 3 of Pub. L. 96-170, set out as a note under section 1343 of Title 28, Judicially and Judicial Procedure.

Ignoring of Code 26 U.S. Code § 83, Rogue IRS Further their Violation of US Civil Rights
26 U.S. Code § 83 - Property transferred in connection with performance of services, 26 CFR

1.83-3 (g) Amount paid. Tax Code § 83 applies to any and all compensation for personal services actually performed. section 83 (a) applies to all property transferred in connection with the performance of services. Labor is property and its value is determined through the terms of an arms-length transaction. My labor is my property and it not to be taxed.

The language of 26 USC § 83 (a) states that when compensation is received [in exchange] for services rendered, ONLY the "excess" of the "property" [compensation] over the "amount paid" [value of labor] in cost is to be included in gross income. Without any "excess" there is no "gross income", no "gross income" no tax liability.

There is no Federal and/or STATE 1040/Form I type returns, forms, schedules or worksheets accommodate § 83 (a) in any way, and therefore it is not possible for any Citizen or Tax Professional to complete a Federal and/or STATE 1040/Form I type return and claim the rightful deductions for the value of one's labor as articulated by Congress in § 83 (a). There are no federal and/or STATE returns, forms, schedules or worksheets which will assist any Citizen or Tax Professional to determine the amount of the "excess" which is the ONLY amount to be included in "Gross Income," pursuant to 26 USC § 83 (a). All returns, forms, schedules and worksheets incorrectly assume that all compensation is included in "Gross Income" which is contrary to law and a violation of the Citizen's rights as articulated by Congress in § 83 (a). I would like to resolve and remedy this matter now, to avoid a civil action for deprivation of rights; again, lam requesting a re.- examination, I am requesting a hearing.

Again, I have a history of written communications requesting an appeal a hearing and my right to be heard on the record specifically for the years in question going back to before 2009.

Continuation from William R. Harrison, et al, on form:

Pro Se 15 (Rev. 12/16) Complaint for Violation of Civil Rights (Non-Prisoner)
Basis for Jurisdiction
Section III subsection C.

Under lying claim(s)...

Between 2010 and 2015, a rogue Revenue Officer [E. Alanis] working out of the Houston, Texas offices, using her position, violated my Civil Rights by the usage of unofficial Notice's of Tax Lien to unlawful garner my wages, illegally take money from my bank accounts and medical savings accounts and, for her own personal gain and profit, as a Revenue Service Agent (as an act of theft); since, according to 18 USC 1001, for the purpose of extortion, 18 USC 872 an Internal Revenue Service Agent is not authorized by law to file a Federal Tax Lien nor seize property.

The rogue agent, E. Alanis (from the Houston, Texas Offices either retired or was dismissed; however, now a new rogue agent, Miguel Pineda (ID #: 1000668576) is attempting to do the same thing as Ms. E. Alanis. I had provided him with proof that the case and Lien filed were all dismissed in United States Tax Court [Docket Number 402-14, March 12, 2014] was dismissed for Lack of Jurisdiction. Yet, these rogue agents operating out of the Houston, Texas offices do not care about the law and only care about how to personally profit from unsuspecting citizen's. Total theft is over \$50,000.

1 William Russell Harrison
2 c/o 1539 South Mason Road #4
3 Katy, Texas, by [77450]
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7 UNITED STATES DISTRICT COURT
8 For the
9 Southern District of Texas
10 Houston Division
11

12 WILLIAM R HARRISON, Sui Juris
13 <sic> <misnomer>
14 Aggrieved Plaintiff, et al,

15 vs.

16 United States Commissioner
17 of Internal Revenue, et al.,
18 Danile Werfel,
19 Miguel Pineda,

20 Defendants.

CIVIL CASE NO.: _____

COMPLAINT FOR VIOLATION OF
CIVIL RIGHTS

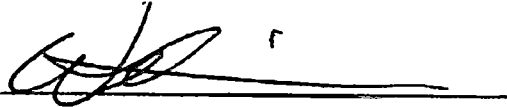
21
22 **PROOF OF SERVICE**
23

24 I, William R. Harrison, Sui Juris, Aggrieved Plaintiff, et al, declare that on
25 3/7/2025 as required by United States Supreme Court Rule 29 Rules of Civil
26 Procedure, I Served the Notice of COMPLAINT FOR VIOLATION OF CIVIL RIGHTS, in
27 person to the below listed address, as evidenced by the attached STAMPED copy of receipt by
28 the United States, Southern District of Texas, Houston Division, court clerk, to the United States
29 District Court.
30

PROOF OF SERVICE

1 UNITED STATES DISTRICT COURT
2 For the Southern District of Texas, Houston Division
3 515 Rusk Avenue
4 Houston, TX 77002
5
6

7 I declare under the penalty of perjury that the foregoing is true and correct, to the best of
8 my knowledge.
9

10
11
12 Plaintiff, 

Date: March 7, 2025

13 William Russell Harrison
14 c/o 1539 South Mason Road #4
15 Katy, Texas, [Near but not in 77450]
16 By [281-751-8223]
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PROOF OF SERVICE